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The Hon. Mr. Justice YOUNGER
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and Weekly Reporter

(ESTABLISHED IN 1857.)

LONDON, JANUARY 15, 1916

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All letters intended for publication must be authenticated by the name of the writer.

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Current Topics.

Sir Samuel Evans.

We are glad to see that Sir Samuel Evans is so far recovered as to be able to hear summonses in Prize cases at his house. This means no doubt that he will soon be back at the Courts, and we hope that he will suffer no permanent effects from an accident which, bad as it was, might have been much more serious.

Judge Granger.

WE REGRET to see that Judge GRANGER has met with a serious accident in the street, owing, it seems, to the darkened state from which we are all suffering. Whether it is possible for the authorities to do more for the public protection we do not know, though we have no doubt they are fully alive to the matter. But we believe it is still not uncommon for some motor vehicles to drive in the dark at what is now an excessive speed, hoping to clear the way by the hooter. For pedestrians it has become axiomatic that eternal vigilance is the price of safety.

Compulsory Service.

We refer below to some aspects of the Military Service Bill, and in particular to the consequences of its proposal automatically to place certain classes of men in the Army and under military law. We are aware that this represents the beginning of a policy which was advocated before the war by a portion of the Press, of which perhaps the Spectator was the most influential with thinking people. We are aware, also, that it is opposed to the settled convictions of great numbers of our fellow countrymen, though their opposition to jt in the form proposed by the Government—confined to unmarried men, with a pledge against industrial compulsion—with a few exceptions, including one of the most brilliant men of the day, seems to have been abandoned. As we said last week, minorities have no legal rights, and when the Bill has become law no person who is brought within it need think that the law will take any account of his personal liberty. But whether, putting aside the language of exaggeration which is so freely indulged in with regard to the war, this interference with

personal liberty is justifiable on moral grounds, or is expedient on political grounds, that is a question which each man must answer for himself. Mr. Asquith's statement that the Bill is necessary in order to enable us to fulfil our obligations to our Allies is no doubt of great weight except with the opponents of conscription on principle; but when we read in the Spectator (8th January) that "it is the settled and irrevocable policy of the Allies that at the end of the war Russia shall be permanently installed at Constantinople," we are induced, whether this be in itself right or wrong, to wonder if the present objects of the war are sufficiently realized.

Can a Wo ran be "A Seaman at Sea."

THE CASE of In the Goods of Sarah Hale (1915, 2 Ir. Rep. 362) raised an interesting question under the Wills Act, 1837, s. 11, which enacts that "any soldier being in actual military service, or any mariner or seaman being at sea, may dispose of his personal estate as he might have done before the passing of this Act." The question was whether certain papers written by a young woman who had been employed for several years as a typist by the Cunard Steamship Co., and containing testamentary dispositions, should be admitted to probate. It was understood that she should ship on such vessel as required her services, signing on as a matter of course for each voyage. She spent the periods between voyages working in the company's office in Liverpool. None of the papers was signed or attested as required by the Act, but, although written from the lodgings of the deceased in Liverpool, they were written in contemplation of sailing. She sailed on board The Lusitania, and lost her life by the sinking of the ship. The two principal questions for decision were, first, whether her vocation was that of a mariner or seaman within the Wills Act, and, secondly, whether a female typist at sea could be regarded as a "seaman" within the provision in the Act. The case was heard by MADDEN, J., sitting in the King's Bench Division, and the learned judge took into consideration the decision of Sir J. P. WILDE, that a surgeon in the Royal Navy, but on board a merchant vessel, was a mariner or seaman within the statutory provision (In the Goods of Saunders, L. R. 1 P. & M. 16), and came to the conclusion that a typist was now as necessary a part of the equipment of a vessel like The Lusitania as a surgeon was in the time of Sir J. WILDE. MADDEN, J., was further of opinion, having regard to In the Goods of Hiscock (1901, P. 78), that the deceased at the time when she wrote the papers in her lodgings at Liverpool just before starting on her voyage was "at sea" within the meaning of the Act. The second question was whether a female typist could be regarded as a "seaman" within the meaning of the section, and on this the learned judge felt himself at liberty to depart from the ordinary meaning of the term, and to extend it to a woman in the position of the deceased. The decision will seem to some persons to have gone far, but will, at any rate, command general sympathy.

The Legal Status of Conscripts.

A QUESTION OF much interest to lawyers at the present moment is the precise legal status of conscripts enrolled under the Military Service (No. 2) Bill, if that Bill becomes an Act of Parliament. Subject to certain exceptions, all male unmarried British subjects who on the 15th August, 1915, were ordinarily resident in Great Britain and had attained the age of 18 years and had not aftained the age of 41 years, are deemed "to have been duly enlisted in His Majesty's regular forces for general service with the colours or in the reserve for the period of the war, and to have been forthwith transferred to the reserve," as from the "appointed date"; that is, the 21st day after which the Act is brought into operation by Proclamation made not more than fourteen days after its passing (Clause 4). The Army Act and the Reserve Forces Acts, 1882 to 1907, are to apply to such men (Clause 1 (2)). It follows that such conscripts are members of the Army Reserve as constituted by statute, and this imposes on them three different kinds of liability. First, they are liable to be called out annually for training (Reserve Forces Act, 1882, s. 11). This case is unimportant at the present moment. Secondly, they are liable to be called out by a Secretary of State to aid the civil power in the preservation of t'e public peace (ibid., s. 5); indeed, any officer commanding troops in any military district has power to call up local reservists for this purpose. In the case of strikes among men so enrolled in the reserve—e.g., miners, railwaymen, munition and other starred workers—the men of military age within the Act would appear to be liable to be called up under this power, whether or not they are starred. Lastly, and this is the really important case, they can be called out on permanent service by a Proclamation issued by His Majesty in Council (ibid., s. 12); and it is by Proclamations so issued that the Derby recruits are being called up in their groups.

"Desertion" by Conscript.

SECTION 15 (1) of the Reserve Forces Act, 1882, provides that reservists called out in any of these three ways shall become subject to military law, and they are guilty either of "absence without leave" or of "desertion"—according to the duration of their delay—if they neglect or refuse to answer the call. It is an offence punishable with six months hard labour for any person knowingly to conceal, assist, or give employment to such a "deserter" (ibid., s. 17). The deserter himself is liable on conviction by court-martial either to two years hard labour or to the punishment of death, according as his desertion takes place outside active service or "on active service " or " under orders for active service " (Army Act, 1881, section 12 (11)). Section 154 of the Army Act gives to constables, officers and soldiers power to arrest any person "upon reasonable suspicion " that he is a deserter. A soldier is " on active service," and therefore liable to capital punishment for desertion, when he is attached to or forms part of a force which is either (1) engaged in operations against the enemy, or (2) engaged in military operations in a country occupied by the enemy wholly or partly, or (3) occupying for military purposes a foreign country (Army Act, s. 189 (1)). It would seem, then, that a reservist merely called out to join a unit in England would not be "on active service" or "under orders for active service," and the lesser punishment for desertion would apply to refusal to serve therein. But by the simple process of giving him orders to go abroad, or perhaps even by declaring the unit he is to join in England a part of the Expeditionary Force, the military authorities could convert his refusal into the grave offence of desertion "while under orders for active service," which is punishable with death.

The Position of "Excepted" Persons.

IMPORTANT QUESTIONS arise also as to the position of excepted persons. Under the Bill the class of "conscripts" is a varying and rather elastic one. Prima facie, every male person within Great Britain, not, obviously, under 18 or over 41, whatever his status, becomes in theory a possible conscript. But by a curious provision in clause 1 (2), "If any question arises in any legal proceeding under any of these Acts "-the Acts referred to above-" Orders, or Regulations. whether any man is a man who is, under this section, deemed to have been enlisted . . . or not, the court may require the man to give evidence on the question, and if satisfactory evidence is not given to the contrary, the man shall be deemed to have been so enlisted." In other words, if a constable arrests a man of 45, or a married man, or an officer in mufti aged 30, or an American subject, or a British subject not ordinarily resident in Great Britain, or a curate, or any other excepted person, the burden of proving that he is excepted from the statute-namely, his age, marriage, commission, nationality, place of usual residence, holy orders, and so forth—is upon the arrested person. It is easy to see that this may give rise to abuse and hardship in many cases, especially of young married men and young-looking bachelors over 41, and it certainly violates the elementary maxim of fair play that the prosecution must prove all the conditions precedent to the

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commission of a legal offence. Now the class of persons liable is fixed in a triple fashion, which is rather complicated. In the first place, the class is defined positively (clause 1 (1)) as consisting of "every male British subject" who on 15th August, 1915, satisfied three conditions-namely, ordinary residence in Great Britain, age, status of bachelor or of widower without children. But this positive definition of the class is qualified negatively by excluding from it persons within certain exceptions set out in the First Schedule, so that there is set up a second or negative test to fix membership of the class on which is imposed this novel status of liability to military service. The exceptions are (1) men resident in Great Britain for the purpose only of their education or some other special purpose: we presume this refers to Indians and Colonials not domiciled in Great Britain; (2) members of the Regular Army, Reserve Forces, and Foreign Service Territorial Forces: this appears to leave officers and men who have been discharged or invalided out during the war within the operation of the Act; (3) men in the Navy or Marines; (4) clergymen and regular ministers of any religious denomination; (5) men holding a certificate of exemption under the Act; and (6) men rejected for service after 14th August, 1915. Now these exceptions are not permanent, for a person may cease to belong to one. Therefore, a third question arises: has an arrested person who was excepted ceased to be excepted? An officer or soldier discharged on medical grounds would appear at once to revert to the status of a conscript reservist if unmarried and under 41 years of age. The same is true of any person holding a certificate of exemption, and this last class is of a very elastic

Certificates of Exemption.

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Now the holders of certificates of exemption are a strangely assorted class (clause 2). They may get their certificates either from a special Military Service Tribunal of a local character set up by the Act in each National Registration district, or else from a Government Department recognized for this purpose by the Treasury. The Tribunal can grant certificates to persons either (1) because they ought in the national interests to be employed on other work than military service; or (2) because they are the sole adequate means of support of some person dependent on them; or (3) because of ill-health or infirmity; or (4) because of conscientious objection to "combatant service." A Government Department can grant a certificate only to men or classes of men actually employed in work of national importance within the sphere of the Department, and it must consult the Army Council before so doing. But in every case the certificate may be absolute, or conditional, or temporary, and can be revoked by the authority who granted it. Where the circumstances occasioning the grant of the certificate change, the holder is bound to give notice to the authority, and, if he fails to do so, is liable on summary conviction to a fine not exceeding fifty pounds. The making of false statements to obtain a certificate of exemption is a criminal offence punished on summary conviction with six months' imprisonment with or without hard labour. It will be seen that the very partial character of certificates of exemption practically places the person so exempted under military control; for at any moment he can be dismissed or his certificate revoked, and then he must at once join his service group. Obviously, this indirectly constitutes a form of industrial conscription for unmarried men of military age allowed to continue on non-military work. The question at once arises why this form of indirect industrial conscription should be limited to single men under 41. The reasons for excluding married men from liability to military service, be they adequate or inadequate, have no application whatever to industrial service. Unless certificates of exemption, once granted, are made irrevocable, the Bill simply imposes on single men under 41 (with a few exceptions, such as clergymen) a servile status whether they are immediately taken for military service or left "on good behaviour" in other work. No doubt this helps to explain the strong opposition of Labour men to the provisions of the

Freedom of Speech and of the Press.

At the present time we note with interest a series of articles on "Free Speech" in our American contemporary Case and Comment for last November. We are accustomed to consider "free speech" as one of the "very real heritages" of the English-speaking peoples, and its disappearance "for the period of the war" is an event which not a few regard as a quite unjustifiable disaster. To some England has been

"A land where, girt with friends or foes,

A man may speak the thing he will.' We are not prepared to say that this is all a mistake, but it is a doctrine to be accepted with great caution. Mr. Ackerley. of the Virgina Bar, reminds us that freedom of the Press means, in fact, freedom from Government censorship, and this, as Prof. DICEY points out (Law of the Constitution, 8th ed., p. 242), was the doctrine laid down by Lord Mansfield in R. v. Dean of St. Asaph (3 T. R. 431, note): "The liberty of the Press consists in printing without any previous license, subject to the consequences of the law." In the United States the First Amendment of the Constitution provides expressly that Congress shall make no law abridging the freedom of speech or of the Press. But this, as Mr. Ackerley and other writers shew, leaves the matter subject to the vital qualification stated by Lord Mansfield. In a leading American case from which he quotes-State.v. McKee (Connecticut, 84 Am. St. R. 124)—the free expression of opinion is referred to as being 'essential to a condition of civil liberty." "The right," it was said, " of every citizen to freely express his sentiments on all subjects stands on the broad principle which supports the equal right of all to exercise gifts of property and faculty in any pursuit of life-in other words, upon the essential principles of civil liberty as recognised by our Constitution." But he adds: "The liberty protected is not the right to perpetrate acts of licentiousness or any act inconsistent with the peace or safety of the State." In other words, the liberty must be exercised, in the words of Lord Mansfield, "subject to the consequences of the law."

The Limits of Free Speech.

In State v. McKee (supra), the question arose over a statute aimed at preventing the publication of an immoral newspaper, and it was naturally held that this came within the qualification on the liberty of the Press, and was no infringement of the constitutional guarantee; and Mr. Ackerley lays down, and supports by numerous references, the rule that "the power of the Legislature to prohibit and punish the publication of any matter which, according to the standards of the common law, is injurious to the public welfare, is not restrained by the provision of our Constitution." In other words, the Constitution guarantees the liberty and not the licence of the Press. In this country there is, of course, no constitutional guarantee, and no limit to the power of the Legislature to place any restriction it pleases on freedom of speech and the liberty of the But practically the restriction lies in Lord Mans-FIELD's formula. This freedom must not be exercised in breach of the law, and therefore it must not be exercised in any way which amounts to libel, or to conduct which is an offence at common law, such as the publication of seditious or blasphemous documents. But what is sedition and what is blasphemy are questions about which opinions may differ, and since the misuse of the freedom of speech or of the Press can only be tested by commencing a prosecution for a distinct offence and taking the verdict of a jury, we come to Prof. DICEY'S interesting dictum (Constitution, p. 242), that "freedom of discussion is in England little else than the right to write or say anything which a jury, consisting of twelve shopkeepers, think it expedient should be said or written "; and it varies. therefore, according to popular sentiment. The question here just now is as to the right to speak and write in favour of such a conduct of national and international affairs as does not mean the continuance of the present slaughter of the subjects of the respective belligerent Governments and the exhaustion of public and private wealth. This may be forbidden under the Defence of the Realm Acts, and in that case these Acts have cast the net too wide. Possibly, on a strained

construction, it could be brought within the law of sedition, but what a jury would say might depend very much on the proportion of married and unmarried men amongst the jurors. The conclusion is that freedom of speech and writing is somewhat of a myth, and that it disappears so soon as the great majority of the people are carried away, rightly or wrongly, by a common idea to which they will brook no opposition.

The Nature of C.I.F. Contracts.

A REMARKABLE difference of opinion as to the nature of a c.i.f. contract—that is, a contract in which the price covers cost, insurance and freight—is revealed by the recent case of Arnhold, Karberg & Co. v. Blythe, Green, Jourdain & Co. (ante, p. 156), where Scrutton, J. (1915, 2 K. B. 379), whose judgment was nevertheless affirmed by the Court of Appeal, took one view and Swinfen Eady, L.J., who presided over the Court of Appeal, took a diametrically opposite view. The former held that a c.i.f. contract is "not a sale of goods but a sale of documents relating to goods" (ibid, at p. 388). The latter regarded this view as wholly erroneous. To appreciate the reason why these differing views commended themselves to judges in agreement as to the practical result, it is necessary to consider carefully the facts of Arnhold's case and the general rules which

govern c.i.f. contracts.

Now Arnhold's case (supra) came before Scrutton, J., upon a special case stated by arbitrators. In each the sellers and buyers were English firms who, prior to the outbreak of war between England and Germany, had entered into c.i.f. contracts for the sale of horse beans to be shipped from China to Europe, and goods in accordance with these contracts were shipped on board German steamers a few days before the commencement of hostilities. After that event the steamers took refuge in a neutral port, and, of course, any delivery of the goods in Europe in accordance with the bills of ladings became impossible. Indeed, the outbreak of war, as held in the leading case of Esposito v. Bowden (7 E. & B. 763), was admitted to have terminated the contract of affreightment as between the German owners and the English buyers, so that the latter could neither get delivery of the goods nor sue upon the bills of lading for non-delivery. A question as to the duty to insure against war risks arose under the contract, but this is immaterial to our present discussion. The sellers in due course tendered the bills of lading in London as required by the contract, but payment was refused by the buyers. The question in issue is whether under a c.i.f. contract, where the seller has duly tendered shipping documents to the buyer, the latter is bound to accept them, whether or not he can secure the goods; and this question was decided in favour of the buyer by both Courts, but for different reasons.

The c.i.f. contract in the present case was in a common form, that of the London Corn Trade Association for Chinese and Manchurian cereals. The goods are sold in a fixed quantity and at a specified price, with some slight liberty to vary each within certain arranged limits; they are to be shipped at a time specified to a place specified; the price is to include freight as per bill of lading and insurance; payment is to be net cash in London on arrival of the goods in exchange for bills of lading and policy of insurance. Now the natural view to take of such a contract seems to be the one suggested by Lord LOREBURN in E. Clemens Horst Co. v. Biddell Brothers (1912, A. C. 18). The seller, he said, is to sell the cargo, consign it to a proper agent for conveyance to the buyer with a proper policy of insurance, pay freight and insurance, and deliver these shipping documents to the buyer; the buyer is to pay cash on delivery. But what is "delivery?" One may have actual delivery of goods, or "symbolical" delivery-i.e., delivery of a key to some warehouse which contains them-or "construc-' delivery-i.e., delivery of dccuments of title which enable the holder to get the goods or sue for them. As Bowen, L.J., put it in Sanders v. Maclean (11 Q. B. D. 327), such a I the same rate.

document of title is "the key which, in the hands of a rightful owner, unlocks the door of the warehouse." But what is the position under such a contract if the goods have in fact been lost—either by the foundering of the ship, or by its seizure, or by some event which renders delivery illegal or impossible, before the date at which the shipping documents are tendered to the buyer? Is he bound to take them and pay for the goods?

Here it is that the question of the exact legal character of the contract becomes important. For if the contract is a sale of goods, then the rules laid down in the Sale of Goods Act, 1893, fix the date at which the property—and with it the riskpasses to the buyer. That date, where there is a sale of unascertained goods by description, is, of course, the date at which goods in accordance with the contract are unconditionally appropriated to the contract by the seller with the assent of the buyer (section 18, rule 5 (1)). Now in a normal case this involves little difficulty; the "unconditional appropriation" by the seller takes place when he ships the goods, properly insured and freight paid, without reserving to himself any jus disponendi in a vessel agreed to by the buyer. where the seller takes the bill of lading in his own name, thereby reserving to himself the jus disponendi, as he always does in the case of sales, "net cash against documents," such "unconditional appropriation" does not take place until he tenders the documents, and difficult questions arise—they have arisen in a number of recent cases, e.g., Groom v. Barber (1915, 1 K. B. 316)—as to whether or not the tender is good when, before it is made, the goods have in fact been lost or performance by the shipowner of his contract of affreightment has become impossible. The Court of Appeal, taking this view as to the nature of a c.i.f. contract as a sale of goods, held that the tender of "effective" shipping documents is a good delivery of the goods; the buyer is compelled to accept it and to take the risk of the goods being lost. But effective shipping documents mean, in addition to a proper policy of insurance, a bill of lading which either enables the holder to get actual physical possession of the goods or else enables him to sue the shipowner for their non-delivery. Where, however, the outbreak of war has avoided the contract of affreightment, so that the holder cannot sue an alien enemy shipowner, the shipping documents are not effective, and the tender is bad. For this reason the Court of Appeal found in favour of the buyers.

But this reasoning is, of course, very complicated and roundabout. There is a natural temptation to arrive at the same result, if it can be done, by some simple line of reasoning which evades these difficulties as to "appropriation," "assent," date of transfer of property." And Mr. Justice Scrutton tried to find this simpler interpretation by a very bold device. He held, as we have pointed out, that a c.i.f. contract is not a sale of goods at all; it is a sale of shipping documents giving a title to goods. Hence, if at the date when these documents are to be delivered, they have become mere worthless " scraps of paper "-and that is the effect of the outbreak of war on contracts of affreightment with an enemy shipowner-then the contract has become impossible by destruction of its subjectmatter before the time for performance has arrived, and on a well-known principle the contract itself has thereby ceased to The sale of an illegal chose in action, indeed, may be itself illegal on grounds of public policy. There is a temptation to take this short cut; but, after all, it is artificial. merchants who sell goods on c.i.f. contracts mean to sell the goods and not the shipping documents. So it is not surprising that the Court of Appeal resisted temptation and would have none of Mr. Justice Scrutton's summary mode of loosening

the Gordian knot by cutting it.

The directors of the London City and Midland Bank, Ltd., report that the profits for the year ending 31st December last, fucluding £421,285 brought forward, amount to £1,552,262. They recommend a dividend for the last six months at the rate of 18 per cent. per annum, payable on 1st February next, which is at the same rate as the interim dividend paid in July last. The dividend for the year 1914 was at the same rate.

The Legal Departments Report.

The Provincial Services (continued): -

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(i.) The County Courts (continued) .- It seems that, as far as practicable, the Commissioners wish persons employed in Court work to be subject to Civil Service conditions; this tends to uniformity in methods of appointment, and also ensures their participation in pension schemes. As to such schemes interesting evidence was given by Sir Thomas Heath, one of the Joint Permanent Secretaries to the Treasury (Evidence, pp. 632 et seq.). At present the Registrars and High Bailiffs appoint the clerks and bailiffs, and are responsible for them, and this, as well as the variety of conditions in the county courts, is prohibitive of organization of the staff on Civil Service lines:

The variety of conditions in the county courts is such that it would be difficult to organize the staff on Civil Service lines with would be difficult to organize the staff on Civil Service lines with uniform scales of pay. Moreover, any such organization would involve the cessation of the Registrar's pecuniary responsibility, which would entail a very large increase in the cost of audit, and a centralized administration which would be both expensive and probably unsatisfactory in its working.

We think, therefore, that the staff must continue to be paid out of the allowances assigned to the Registrars or High Bailiffs, and to be appointed and dismissed by these officers.

At the same time, the Commissioners consider that an attempt should be made to introduce pensions, and they recommend a contributory scheme under which contributions by the clerks and bailiffs would be supplemented in some form by the State. But they leave the details of such a scheme to be a matter for special inquiry, and in particular it will, they say, have to be considered whether it can be applied, as they think desirable, to part-time as well as wholetime employees. The recommendation to which we referred last week (ante, p. 187), that, in the case of Registrars of Courts with over 6,000 plaints, a consolidated salary should be substituted for the existing salary based on the number of plaints entered, naturally raises the question of the allowance for clerical assistance, and on this point the Commissioners say:—

We recommend also that on the introduction of consolidated salaries for the Registrars of the Courts with over 6,000 plaints, their allowance for clerical assistance should be adjusted by taking into account the average amount paid by them to the clerks out of their fees. If it appears that the whole or an undue proportion of the fees has been retained by the Registrar, then the adjustment of the fees has been retained by the Registrar, then the adjustment should be based on an estimate of the proportion of those fees which may be considered fairly assignable to the clerks, a corresponding adjustment being made in the Registrar's salary.

In the case of the clerks employed in the Courts with under 6,000 plaints, we recognize that where they are "part-time" employees it is impossible to control the allocation by the Registrar of his inclusive salary, but we think that whenever they are "watched the courts with the court for the

of his inclusive salary, but we think that whenever they are "whole-time" employees, a fixed amount should, if possible, be assigned to the Registrar for clerk-hire, his net salary and other receipts

being reduced by a corresponding amount.

(2) The District Registries of the High Court.—There are eighty-nine District Registries of the High Court, with ninetyseven Registrars. With some exceptions, such as Manchester and Liverpool, the High Court and County Court Registries arc combined, and accordingly the recommendations made for the County Court Registries cover the High Court District Registries.

(3) The District Probate Registries. - The work in the forty District Probate Registries is similar to that in the Principal Probate Registry, but their jurisdiction is limited to cases in which the deceased had his abode within the district; and, of ccurse, provincial executors and administrators can, and in the more important and difficult cases usually do, go to London. In 1912, 37,578 grants were made in London, as compared with 34,489 grants in all the provincial Registries. Moreover, the latter Registries have no jurisdiction in contentious cases. The District Probate Registrars are appointed by the President of the Probate Division; twenty-six have been clerks in the Principal Probate Registry, and fourteen are solicitors or barristers, some being in private practice; but those The most important proposals, perhaps, are those for the con-

appointed by the present President have been required to relinquish their practice. The salaries have remained unaltered since they were fixed in 1866, and now, the Report says, bear little relation to the importance of the respective Registries. Thus, the salary at Durham, which passed 1,713 grants in 1914, is £500; that at Exeter, which passed 1,116 grants, is £1,000. The clerks are appointed by the Registrars, with the approval of the President, under section 110 of the Probate Act, 1857. Their numbers and salaries are regulated under a scheme framed by Lord Penzance in 1866, and based upon a classification of Registries according to the number of grants made. As to their right to pensions, there is the following

They have never been regarded as pensionable until recently, when it was claimed that under the Judicature Acts they had become officers of the Supreme Court and entitled to pension as such. This question was submitted to the Law Officers, who advised in 1912 that the clerks were pensionable, but reserved their opinion on the question being re-submitted to them in the following year.

Many of the Registries are in small towns instead of being in the populous places which they are intended to serve. Thus the Llandaff District includes Cardiff, and Lewes includes The Commissioners recommend that the smaller Brighton. Registries should be abolished, and the remainder concentrated in convenient centres of population; and they point out that all the witnesses who gave evidence agreed that this would be desirable. They also recommend that, except perhaps in a few of the larger centres, it is desirable that the Registries which remain should be combined with the District Registries of the High Court, which are, as just stated, usually also those of the County Court. To assist the amalgamation, there might, it is suggested, be a Chief Clerk at the head of the Probate branch, who should, if necessary, be transferred from the Principal Registry. The result is stated as follows:

We recommend that a comprehensive scheme should be framed on these lines, and that it should be put into operation completely as soon as possible. Many of the clerks now serving could be transferred to the new centres, and even if it is necessary to compensate certain of the Registrars and clerks who would be dis-possessed under such a scheme, there would probably be a substan-tial economy even after allowing for any such payments.

The clerks should in future be engaged and employed by the

Registrars upon the same terms as we have recommended for the

County Court staff.

And inasmuch as the existing territorial limits of jurisdiction appear to cause inconvenience, it is suggested that they should be abolished, and that it should be permissible to obtain probate or administration in whatever Registry is most

convenient for the applicant.

Finally, the Commissioners recur to the system of "agency fees" in the District Probate Registries, the abolition of which they had already recommended (ante, p. 170). The change may involve compensation to existing officers, though the Commissioners think that this may be avoided if the recommendation as to the transfer of probate work to the High Court Registries is put into force as a whole; apparently on the ground that under the new arrangements as to salaries the question will not

The Report, it will have been seen, makes numerous recommendations of a general character, but leaves the details to be worked out in the future. For this purpose it is suggested that a small Committee should be at once appointed by the Lord Chancellor, with the concurrence of the Treasury, and that the attention of the Treasury be directed to the advisability of leaving vacancies in the Legal Departments unfilled until the Committee has reported. It is also suggested that one or more Special Committees should be appointed for dealing with particular questions, such as the rearrangement of the remuneration of the County Court officers, and the reduction in the number of Probate Registries.

It is unnecessary to recapitulate the recommendations contained in the Report. We have already printed the summary of them given by the Commissioners (ante, p. 146). We do not know whether in existing circumstances sufficient interest will be taken in the matter for anything to be done at present.

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centrating of practically all appointments in the Lord Chancellor, who would be assisted by an Advisory Committee, and for securing increased efficiency of work in the various offices; in particular by better oversight, and promotion according to merit; and in the provinces the proposals as to fixing the salaries of County Court Registrars and as to the District Probate Registries. As to promotion by merit, we may refer to some observations made to the Commissioners by Lord HALDANE (Evidence, pp. 652, 653), based rather on his War Office than his legal experience. Promotion by merit he found to be difficult to put into practice, and the actual working formula was "seniority tempered by selection." But this, it may be hoped, was only a peace formula. And his evidence is interesting in regard to the organization of the Lord Chancellor's Department and its possible transformation into a Ministry of Justice. That, however, is a matter which has waited a long time, and is not now likely to be taken up in a

Reviews. Contraband.

LIST OF CONTRABAND (SECOND EDITION). REVISED AND BROUGHT UP TO NOVEMBER 5TH, 1915. SHEWING THE DATE WHEN EACH ARTICLE WAS DECLARED ABSOLUTE OR CONDITIONAL CONTRA BAND. Prepared by MAURICE RACKHAM, M.A., of the Registry of the Prize Court. Price 2s. Printed by WATERLOW & Sons (Limited.)

In the lists which we have published from time to time as the successive Contraband Proclamations have been issued, it will have been noticed, not only that the lists have been increased by the addition of various articles, of which cotton is perhaps the most important, but that the modern development in explosives has led to the inclusion of numerous chemicals. The list which has been prepared by Mr. Rackham presents the existing state of the contraband lists in a very convenient form, giving a complete alphabetical index of all articles of Absolute or Conditional Contraband as specified in the eight proclamations relating to contraband since the out-break of war. The list also shows the date when each article was first declared contraband, and the date when any article has been varied or withdrawn by later proclamations. The publication shews how complicated the the business of hunting for contraband has become, and it will be very useful to those who are concerned in the practical or legal aspect of the matter.

Rent and Mortgage Interest Restrictions.

Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915. By the Editors of "Law Notes." "Law Notes" Publishing Offices. 1s. net.

The Increase of Rent, &c., Act, 1915, is now in operation, and we printed it last week. Doubtless many of our readers have already had to consider its provisions; but it is by no means a simple measure, and questions as to its construction and effect are likely to arise. We are glad, therefore, to call attention to the edition of the Act, with explanatory notes, which the Editors of "Law Notes" have prepared. The references to cases on analogous questions, and the illustrations of the operation of the Act, will be found to furnish belofic gridones. helpful guidance.

Books of the Week.

Income Tax .- A Summary of the Law of Income Tax, Supertax, and Excess Profits Duty under the Finance Acts, 1915. By F. G. Underhay, M.A., Barrister-at-Law. Ward, Lock, & Co. (Limited). 1s. net.

Increase of Rent.—Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915. By The Editors of "Law Notes." "Law Notes." "Law Notes." The Canadian Law Times. Edited by A. H. F. Lefrov, K.C., M.A. December, 1915. Toronto: The Carswell Co. (Limited). 75 cents.

Deceased Estates.—Equitable Trust of London (Limited), of 3, Lombard-street, London, E.C., undertakes the registration of probate and transfer of shares from the name of a deceased shareholder of Canadian and U.S.A. companies. Write for pamphlet, free on application .- (Advt.)

Correspondence.

Deposit of Dollar Securities by Trustees.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,-Have you or any of your readers considered the position of trustees in reference to the deposit of American securities with the Treasury in accordance with the recent scheme, and whether they are justified, on the request of a tenant for life, in so doing?

There would appear to be no objection to an out-and-out sale,

but the depositing of such bonds with the Treasury involves the right of the latter to sell such bonds should the Treasury find it necessary so to do, and it has been pointed out that there is at any rate the possibility of the bonds being sold at such a price (though the market one for the day) as the trustees themselves would not have thought of accepting.

It seems to me, however, that even if such a contingency occurred the trustees would be protected, as the sale must be made at the quotation of the day on which the Treasury take them over.

On the other hand, there is evidently some doubt as to the powers of trustees in this respect, as the Treasury undertake to recommend to Parliament any legislation which may be necessary to enable trustees and companies to take advantage of the scheme.

The case which has led me to consider this matter is that of a patriotic lady, a tenant for life, who wishes her trustees to deposit a portion of her trust funds in accordance with the scheme above referred to, and which they are quite willing to do if it involves no liability on their part. Jan. 12. E. L. E.

It certainly seems as though the trustees would delegate to the Government their power of dealing with the securities, and without statutory sanction this is a course which they should not adopt.—ED. S.J.]

Increase of Rent and Mortgage Interest (War Restrictions) Act.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir.—In your issue of 25th ult. you say, in effect, that this Act applies where "neither the annual amount of the standard rent nor the rateable value exceeds in London £35, and elsewhere £25." Is not this an error

The words of the Act are that it shall apply "where either the annual amount of the standard rent or the rateable value do's not exceed" those figures.

For instance, the Act clearly applies to a house in the country ated at £25 and rented at £28. ALBERT H. GODFREY. 23, Queen Anne's-gate, Westminster, S.W., Jan. 11. rated at £25 and rented at £28.

[Our correspondent is quite right. We too readily paraphrased either-or" into "neither-nor."—ED. S.J.]

CASES OF LAST SITTINGS

House of Lords.

METROPOLITAN WATER BOARD v. CHERTSEY UNION ASSESS-MENT COMMITTEE. 26th and 28th October; lst November;

RATES—POOR RATE—WATERWORKS—Indirectly Productive Works— Assessment of "Intake"—Special Adaptability—Enhanced Value Beyond Structural Value and its Value as Land—Rate of Interest ON LAND PURCHASED AND COST OF BUILDINGS-CREDIT OF PUBLIC BODY ENABLING THEM TO BORROW BELOW USUAL RATE.

The appellants, the Metropolitan Water Board, under their statutory powers received at their pumping station on the banks of the Thames, within the respondents' district, water which flowed from the river over land occupied by them called an "intake." The respondents assessed the intake works to the relief of the poor, calculating their rateable value by the rule of thumb usually followed—namely, 4 per cent. on purchase price of the land and 5 per cent. on the cost of buildings. In addition, they claimed that there should be added an additional assessment on the ground of the land's enhanced value to the appellants by reason of its fitness for the purpose for which they acquired it. The Quarter Sessions accepted the Water Board's contention that no additional assessment based on fitness of user could be added to the assessment made on the basis mentioned, but they rejected the Board's contention that, being in a position to borrow at 3½ per cent., the land and the buildings should be assessed in their case at this lower rate of interest, instead of at 4 per cent. and 5 per cent. respectively. The Court of Appeal affirmed the The appellants, the Metropolitan Water Board, under their statutory cent. and 5 per cent. respectively. The Court of Appeal affirmed the order of the Divisional Court, which remitted the case back, with an intimution that the special fitness of the land might be considered in

arriving at the rateable value of the "intake," but on the question of the 4 per cent. and 5 per cent. basis both Courts affirmed the decision of the Court of Quarter Sessions. The Water Board appealed.

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Held, allowing the appeal on the first point only, that the decision of Quarter Sessions was right on both points, and must be affirmed.

Appeal by the Water Board from an order of the Court of Appeal (reported 13 L. G. R. 692, 79 J. P. 360), which affirmed a judgment of a Divisional Court upon a case stated by the Justices of Surrey. The appellants, under various Acts, acquired a right to take water from the river Thames. In exercise of this right they received at their premises at Walton-on-Thames a flow of water from the river over a piece of land on the river bank in their occupation called an "intake." It was not disputed that the intake works were liable to be rated to the poor rate, but the Water Board claimed that the intake ought not to be rated but the tructural value and its value as land, and two questions were but the Water Board claimed that the intake ought not to be rated beyond its structural value and its value as land, and two questions were raised by the case: (1) whether the intake was liable in an additional sum as having an enhanced value by reason of the fitness for the user made of it in taking water from the river; and (2) whether, in the case of the appellants, the usual practice adopted by Assessment Committees in assessing hereditaments of taking 4 per cent. on the purchase price of the land and 5 per cent. upon the cost of the buildings should apply, as their credit was such that they could borrow at less than 4 per cent. The Court of Quarter Sessions rejected both contentions, but on appeal as their credit was such that they could borrow at less than 4 per cent.
The Court of Quarter Sessions rejected both contentions, but on appeal
the Divisional Court decided that the land might have an enhanced value
added by reason of its special fitness, and they remitted the case to
Quarter Sessions. The Court of Appeal upheld the decision of the Divisional Court. The Water Board appealed.
Lord LOREBURN said the Assessment Committee contended that there
have be added a further sum as being a paylogued within a properties.

should be added a further sum as being an enhanced value in respect of the user made of the intake. They contended that the aggregate of such percentage and enhanced value was the rent at which the premises might reasonably be expected to let from year to year, and they refied on the case of New River Co. v. Hertford Union (1902, 2 K. B. 597, 71 L. J. K. B. 827). On the other hand, the Water Board contended that no such addition should be made, because all the elements of the supposed enhanced value that were relevant had been already covered by the cost enhanced value that were relevant had been already covered by the cost price. And they further contended that as they were themselves the only possible tenants of these premises, and stood in very good credit, being able to borrow at 3½ per cent., the rent of the hypothetical tenant abould be fixed, in view of their financial credit, at 3½ per cent. on the cost of the land and the works. The Quarter Sessions rejected both the appellants' and the respondents' contentions. In his lordship's opinion the Quarter Sessions were perfectly right in their conclusions. The appeal of the Water Board would therefore be allowed against the order remitting the case back, but as both parties had put forward untenable remitting the case back, but as both parties had put forward untenable

remitting the case back, but as both parties had put forward untenable propositions, there would be no costs to either side here or below.

Lords Atkinson, Shaw, and Parker gave judgment to the like effect. Order accordingly.—Counsel, for the appellants, Ryde, K.C., and Meques Abady; for the respondents, Page, K.C., W. W. Mackenzie, K.C., and Lawrence Tooth. Solicitors, Walter Moon; P. H. Webb, for Paine, Brettell, & Porter, Chertsey.

[Reported by ERSEINE REID, Barrister-at-Law.]

Court of Appeal.

THE F. A. TAMPLIN S.S. COMPANY (LIM.) v. ANGLO-MEXICAN PETROLEUM PRODUCTS CO. (LIM.). No. 1. 25th November; 15th December.

8HIPPING—TIME—CHARTER OF TANK STEAMER—PERIOD OF FIVE YEARS
—REQUISITION OF SHIP BY BRITISH GOVERNMENT—ALTERATION FOR
USE AS A TRANSPORT—"RESTRAINT OF PRINCES" EXCEPTED—CHAR-TER-PARTY NOT INVALIDATED.

A tank steamer, constructed for carrying oil in bulk, which had been chartered for a period of five years, more than half of which was unexpired, was requisitioned by the Government and converted into

and used as a transport at a rate of hire which enabled the charterers to make a profit.

Held, that the commercial enterprise involved in the chartering of the vessel had not been frustrated, that what had happened was within an exception of "restraint of princes, rulers and people" contained in the charter party, and therefore that the charter was still a subsist-

Appeal from a decision of Atkin, J., on a special case stated by an arbitrator. By a charter-party, dated 18th May, 1912, The F. A. Tamplin, a tank steamer then in course of construction for the purposes of the oil trade, was chartered for a period of five years from the of the oil trade, was chartered for a period of five years from the date when it was placed at the disposal of the charterers, the Anglo-Mexican Company, viz., 4th December, 1912. The charter-party did not demise the ship, but placed it at the disposal of the charterers to be employed in such lawful trades for voyages between any safe port or ports in the United Kingdom and/or the Continent of Europe, and/or any safe port or ports in the United States and/or Mexico, and other parts therein mentioned, finally back to a coal port in the United Kingdom, for the carriage of refined petroleum and/or crude oil and/or its products. The charterers had a right to ship other suitable cargo, and were also entitled to sub-let the vessel on Admiralty or other service, but without prejudice to the charter-party. One of the express conditions of the charter-party was that no voyage should be underservice, but without prejudice to the charter-party. One of the express conditions of the charter-party was that no voyage should be undertaken or goods or cargoes loaded that would involve risk of seizure, capture, or penalty by British or foreign rulers or governments. There was also an exception clause, including "restraint of princes, rulers and people." The hire payable was £1,750 per calendar month, the owners to provide and pay for all the provisions and wages of the captain, officers and crew. On 15th February, 1915, the steamer was requisitioned by the British Government for use as a troopship, and alterations were made to adapt her to that purpose. The charterers received a substantial increase on the hire payable by them. The shipowners contended that in the events which had happened the charter-party was determined and that they were entitled to receive charter-party was determined and that they were entitled to receive the hire paid by the Government. Atkin, J., reversing the award of the arbitrator, held that the time charter was not determined. The shipowners appealed. Cur. adv vult.

The Court dismissed the appeal.

Lord Course Harry M. R. concurred with the independs delivered.

shipowners appealed. Cur. adv vult.

The Court dismissed the appeal.

Lord Coens. Hardy, M.R., concurred with the judgments delivered by the other members of the Court.

Banks, I.J., after having stated the facts, proceeded: There was no doubt that if the charterers had done, what the Government had done, their action would have amounted to a breach, or series of breaches, going to the root of the contract, and would have entitled the shipowners to withdraw the ship. That, however, had not happened; it was the Government which had stepped in, requisitioned and altered the ship. What had been done was within the meaning of the exception "restraint of princes," which was a mutual exception, and of which either party was entitled to the benefit: Sanday v. British and Foreign Maxine Insurance Co. (1915, 2 K. B. 781). The real point in the present case was whether what the Government had done had rendered the commercial enterprise entered into by the parties impossible. If it had, then either party had the right to treat the contract as being at an end: Geipel v. Smith (L. R. 7 Q. B., per Blackburn, J., at p. 413), Jackson v. Union Maxine Insurance Co. (L. R. 10 Q. B. 144, 145), and Hudson v. Hill (43 L. J. C. P., per Bret, J., at p. 273). The arbitrator decided that the contract came to an end directly the Government requisitioned the vessel, and that was the position now contended for by the appellant. So far as the alterations to the vessel were concerned, his lordship attached no importance to them. They did not render the commercial enterprise impossible, for the vessel could easily be restored to her former condition as a tank steamer, though possibly with somewhat diminished value. The fact that so long a period as two years and nine months of the period for which the vessel was chartered was still unexpired when she was requisitioned by the Government was an all important of the period for which the vessel was chartered was still unexpired when she was requisitioned by the Government was an all-important feature in the case, and distinguished it from a series of decisions: Geipel v. Smith (supra, at p. 414). Here the commercial enterprise

HOSPITAL FOR SICK CHILDREN GREAT ORMOND STREET.

CHAIRMAN-ARTHUR LUCAS, Esq,

FORMS OF GIFT BY WILL TO THE HOSPITAL CAN BE OBTAINED BY SOLICITORS ON APPLICATION TO THE ACTING SECRETARY, JAMES MCKAY.

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contemplated by the parties had undoubtedly been seriously interrupted, but the interruption was of a nature which was provided for by the exception relating to restraint of princes. Mere interruption of a commercial enterprise, though prolonged, was not necessarily a determination of the contract, as was shewn by the embargo cases, Hadley v. Clarke (8 T. R. 259) and the other cases cited by Swinfen Eady, L.J., in Beal v. Horlock (31 T. L. R. 620). From the point of view of the shipowner the commercial enterprise was mainly the earning of the hire of the vessel; this the shipowner had not lost as earning of the hire of the vessel; this the shipowner had not lost, the charterer had paid, or was willing to pay the hire, and the obligation to do so remained untouched. From the point of view of the gation to do so remained untouched. From the point of view of the charterer the enterprise was the earning of profit by the use of the vessel or by sub-letting her. The act of the Government had, it was true, displaced the control of either party, but meanwhile each party was in substance at any rate deriving the benefit which each contemplated getting out of the enterprise, and there was nothing to prevent the charterers resuming control and completing the charter, when the vessel was restored to them. Under those circumstances, in his lord-ship's opinion, the true inference to be drawn from the facts was that the requisitioning by the Government of the vessel had not destroyed the foundation of the comercial enterprise and had not therefore the foundation of the commercial enterprise and had not therefore determined the time charter. The appeal therefore failed and must be dismissed with costs.

WARRINGTON, L.J., delivered judgment to the same effect.—Counsel, George Wallace, K.C., and W. N. Raeburn; MacKinnon, K.C., and R. A. Wright. Solicitors, Holman, Birdwood & Co.; Thomas

Cooper &Co.

[Reported by H. Lanerons Lewis, Barrister-at-Law.]

High Court—Chancery Division.

PUDDEPHATT v. LEIGH. Sargant, J. 17th December.

COMPANY—SHARES—MORTGAGE—VOTING POWERS STILL IN MORTGAGOR
—MANDATORY INJUNCTION ASKED AGAINST THE MORTGAGEE.

—Mandatory injunction asked against the Mortages.

Where a mortgagee of shares wrote a letter to the mortgager as follows:—"I should have mentioned to you to-day that your voting rights in virtue of the shares held in mortgage by me during the period of the loan will be untouched. Though the shares will be in my name and my voice may give the vote, I shall give no such vote without first consulting you. I shall vote in all cases, when a vote is necessary, in respect of these shares as you wish me to do. This proviso will not be mentioned in the agreement, but you can preserve this note if you like," and then proceeded to vote contrary to the mortgagor's wishes. On a motion for an injunction heard by order forthwith with witherses. with witnesses

It was held, (1) that the letter was a collateral agreement, and was for valuable consideration; (2) that a prohibitory injunction must be granted against the defendant to restrain him from voting against the resolution; and that (3) a mandatory injunction must be granted to compel him to vote in accordance with the wishes of the mortgagor.

vans v. Wood (6 Eq. 9) and Hermann Loog v. Bean (36 Ch. D. 314)

followed and applied.

Motion by plaintiff in action for two injunctions-(1) to restrain the Motion by plaintiff in action for two injunctions—(1) to restrain the defendant from voting at a meeting of the company upon a poll otherwise than in accordance with the plaintiff's wishes in respect of certain shares in the company which had been transferred by the plaintiff into, and were standing in, the name of the defendant as mortgagee; and (2) a mandatory injunction to compel the defendant to vote in respect of the said shares at any poll to be taken at a general meeting of the said company against one particular resolution and in favour of another particular resolution. The facts were these. By an agreement, dated 14th February, 1913, relative to the loan by the defendant to the plaintiff, nothing was said as to the voting in respect of the shares during the continuance of the security, but the defendant had written a letter on 20th January, 1913, to the plaintiff in which he said: "I should have mentioned to you to-day that your voting rights, in virtue of the shares held in mortgage by me during voting rights, in virtue of the shares held in mortgage by me during

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the period of the loan, will be untouched. Though the shares will be in my name, and my voice will give the vote, I shall give no such vote without consulting you. I shall vote in all cases when a vote is necessary in respect of these shares as you wish me to do. This proviso will not be mentioned in the agreement, but you may preserve this note if you like." The motion was heard with witnesses. Counsel for

will not be mentioned in the agreement, but you may preserve this note if you like." The motion was heard with witnesses. Counsel for the plaintiff quoted from the pudgment of Lord Romilly in Evans v. Wood (L. R. 6 Eq. 9), who there said: "Of course the plaintiff must act in respect of the shares exactly as the defendant may desire." The form of the order in that case is set out in Seton on Judgments (7th ed., p. 2203), and part of it is as follows:—"That the plaintiff, in all things relating to the said shares, and at the expense of the defendant, must act as the defendant shall reasonably direct, and as if the plaintiff were a trustee for the defendant of the same." He also referred to the judgment of Lord Justice Cotton in Hermann Loog v. Bean (51 L. T. Rep. 442, and 36 Ch. D. 306, at p. 314).

Saroant, J., after stating the facts, said: Here the defendant is wholly and clearly wrong. The plaintiff had, on the occasion of a former meeting, asked him to vote in accordance with her wishes, and he had declined to do so and had voted contrary to her wishes. Now another meeting was coming on, and he said that he would do the same. The defendant's letter was a collateral agreement, and was for valuable consideration. The plaintiff is entitled not only to the prohibitory injunction in respect of one resolution, but to the mandatory injunction asked for in respect of the other resolution. In Hermann Loog v. Bean (36 Ch. D. 306, 314) Lord Justice Cotton said: "This Court, when it sees that a wrong is committed, has a right at once to put an end to it, and has no hesitation to do so by a mandatory injunction, if it is necessary for the nurrose." The injunctions asked for must these and to it, and has no heattation to do so by a mandatory injunction, if it is necessary for the purpose." The injunctions asked for must therefore be granted.—Counsel, Mark Romer, K.C., and Beebee, for the plaintiff; H. E. Wright, for the defendant. Solicitons, Hatchett-Jones & Co.; Field, Roscoe, & Co., for Pinsent & Co., Birmingham.

[Reported by L. M. Mar, Barrister-at-Law.]

Re WHITE. WHITE v. WHITE AND OTHERS. Younger, J. 7th December.

WILL—FURNITURE AND OTHER ARTICLES OF PERSONAL, DOMESTIC OR HOUSEHOLD USE—"CARRIAGES"—MOTOR-CAR.

A motor-car does not pass under a gift of "carriages."
Re Hall, Watson r. Hall (1912, 107 L. T. Rep. 196) followed.
Re Dennis (1908, 24 L. T. Rep. 499) not followed.
A motor-car does pass under a general gift of "furniture and other articles of domestic or household use."

Re Ashburnham, Gaby v. Ashburnham (1912, 107 L. T. Rep. 601)

This was a summons taken out by the trustees of a will to have it determined whether a motor-car passed under a specific gift to two daughters of the testator, or whether it passed under the gift of the residuary personal estate to the residuary legatees. By his will the testator had bequeathed to his two daughters all his "furniture, plate, plated articles, linen, giass, china, books (except books of account, pictures, prints, stationery, musical instruments, articles of vertu, and all other articles of personal, domestic, or household use or ornament belonging to me, and all my horses, carriages, harness, saddlery, and stable furniture," and gave the residue of his real and personal estate to his trustees upon trust to sell and convert, and hold the proceeds upon trusts for the benefit of his children and their issue. When the testator made his will he owned horses and carriages, but no motor-car. He subsequently sold his horses and carriages, and purchased a motordetermined whether a motor-car passed under a specific gift to two He subsequently sold his horses and carriages and purchased a motor Counsel for the which belonged to him at the time of his death. specific legatees, the two daughters, contended that the motor-car passed under the gift of carriages, and referred to Re Dennis (1908, 24 L. T. Rep. 499) and Denholm's Trustee v. Denholm (1906, S. C. 43 and 55 Sc. L. R. 32); and if the Court was against him on that contention, he further contended that the motor-car passed under the gift of "furniture and all other articles of personal, domestic, or household use," and relied on Re Howe (1908, W. N. 223) and Re Ashburnham (1912, 107 L. T. Rep. (1911, 1912, W. N. 274). 601; 1912, W. N. 234). Counsel for the residuary legatees cited la Hall (1912, 107 L. T. Rep. 196; 1912, W. N. 175).

YOUNGER, J., after stating the facts, said: I hold that the motor-cardoes not pass under the gift of "carriages," but passes under the general gift of "furniture and other articles of personal, domestic, or household use" to the testator's two daughters.—Counsel, Horace Freeman; H. S. Preston; Humphrey H. King; H. B. Edge. Scilcitos, Lithgow & Pepper; John Bartlett & Sons.

[Reported by L. M. Max, Barrister-at-Law.]

Probate, Divorce, and Admiralty Division.

In the Estate of MILLAR (Deceased). IRWIN v. CARUTH. Horridge, J. 15th December.

PROBATE — ADMINISTRATION WITH THE WILL ANNEXED — DOMICIED IRISHMAN—IRISH GRANT—APPLICATION FOR GRANT IN ENGLAND— PROBATES AND LETTERS OF ADMINISTRATION ACT (IRELAND), 1857 (20 & 21 Vict. c. 79), s. 95.

The provision of section 95 of the Probates and Letters of Administration Act (Ireland), 1857 (20 & 21 Vict. c. 79), that probates and

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letters of administration granted in Ireland shall, on being resealed, be of like force as if originally granted in England, does not prevent the English court from granting probate or letters of administration in respect of the estate in England of a domiciled Irishman, in cases where the Irish grant has not, in fact, been resealed.

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This probate action arose out of the testamentary dispositions of William Martin Millar, a major in the Army Veterinary Corps. On 24th April. 1914, the testator had executed in India a will, in the following terms:—"I, William Martin Millar, major of the Army following terms:—"I, William Martin Millar, major of the Army Veterinary Corps, do hereby declare this to be my last will, and desire anothing of my property in India to be handed over to my solicitor in Ireland, who will deat with my Irish property only. I wish all my personal effects, ponies, saddlery, &c., except such as my executors desire to dispose of otherwise, to be sold, and after payment of my just debts and funeral expenses, I give all to my executors to dispose of as they think best, but I should like some permanent memorial to be erected in Lucknow. I have on record that Incha Ram owes me. 3.000. to be paid to my executors. And lastly I appoint Captain be erected in Lucknow. I have on record that Incha Ram owes me n. 3,000, to be pail to my executors. And lastly I appoint Captain Torne, cavalry brigade major, Lucknow, and Rev. Monald Irvin, garrison chaptain, Lucknow, executors of this my will with regard to all my property in this country." The testator, whose domicile or origin was Irish, died in India on 25th April, 1914, and it was agreed by all parties that he had never abandoned his Irish domicile. He died possessed of property in India, in Ireland, and in England. The property in India consisted of personalty valued at £822; the property in Ireland of realty producing £88 per annum, and of personalty of trifling value; while the property in England consisted of shares in English companies of the value of £711. On 4th July, 1914, the will was proved in India by both the executors for India named therein; the grant of probate to them being expressed to have effect "over all the property of the deceased throughout the whole of British India." was proved in India by both the executors for India named therein; the grant of probate to them being expressed to have effect "over all the property of the deceased throughout the whole of British India." In November, 1914, Norman Cordukes Caruth, who was the testator's Irish solicitor, applied to the King's Bench Division (sitting in Probate) in Ireland for an order directing probate of the will to issue to him, "having regard to the terms of the said will"; and by an order of the Irish Court, dated 23rd November, 1914, he was empowered to apply for probate of the will "as executor for Ireland, according to the tenor of the said will." The Irish grant, which was dated 7th December, 1914, recited that administration of the personal estate of the testator had been granted by the Irish Court to the said Norman Cordukes Caruth, "solicitor in Ireland of the said deceased, and as such the sole executor according to the tenor fo: Ireland referred to in the said will"; the grant further showed that duty had been paid in Ireland on the gross value of the personal estate of the deceased "within the United Kingdom." Subsequently, Norman Cordukes Caruth had lodged the papers in the Probate Registry in England, for the purpose of naving the Irish grant resealed in England; but found that the Indian executors had entered a caveat. It was stated that proceedings were pending in the Irish Court to call in the Irish grant, on the ground that it had issued in a general form, and was not limited to the property in Ireland. The writ in the present action was usued on 26th January, 1915. The plantiffs, who were the Indian executors, claimed to be the residuary legatees appointed under the will and to have as such a grant of letters of administration with the will annexed. Two of the defendants, who were the testator's nextotkin, denied that the plaintiffs were appointed residuary legatees by the will, and contended that the court should refuse probate of the will will annexed. Two of the defendants, who were the testator's nextof-kin, denied that the plaintiffs were appointed residuary legatees by
the will, and contended that the court should refuse probate of the will
as disposing only of and limited to the property of the testator situate
in India. They claimed a grant of letters of administration to the
estate of the deceased, save and except his property in India. The
estate of the deceased, save and except his property in India. The
estate of the capacity of the tenor of the will. The Court held that, on
the construction of the will, the deceased had appointed the plaintiffs
his residuary legatees in respect of his personal property wherever
situate, and not only in respect of his property in India; and, further. his residuary legatees in respect of his personal property wherever situate, and not only in respect of his property in India; and, further, asked in whom was vested the control of the various German possessions

held that the appointment of Norman Cordukes Caruth as executor, according to the tenor of the will, was limited to the property in Ireaccording to the tenor of the will, was limited to the property in Ireland. The only point that calls for a report was the question whether, having regard to the provisions of the Statute 20 & 21 Vict. c. 79 (Probates and Letters of Administration Act (Ireland), 1857), s. 95, the court was bound to follow the Irish grant. That section provides: "When any probate or letters of administration... granted by the Court of Probate in Ireland shall be produced to and a copy thereof deposited with the registrars of the Court of Probate in England, such probate or letters of administration shall be sealed with the seal of the last-mentioned court, and, being duly stamped, shall be of the like force and effect and have the same operation in England as if it had been originally granted by the Court of Probate in England." Counsel for Norman Cordukes Caruth submitted that the practice of the court was to follow the grant of the court of the testator's domicile, not merely as to the document which that court had admitted to probate, but also as to the person to whom the grant had been made. Section 95 but also as to the person to whom the grant had been made. Section 95 of the Probates and Letters of Administration Act (Ireland), 1857, governed the present case, where a general grant had been made in Ireland. [Horridge, J.: Surely if I consider that the Irish grant was wrong I am not bound by that section. There appears to be no authority on the point. I will speak to my brother Bargrave Deane, about it.]

HORRIDGE, J. (after consultation with Bargrave Deane, J.), in the course of his judgment, in which he found in favour of the plaintiffs, said: So far as section 95 of the Probates and Letters of Administration Act (Ireland), 1857, is concerned, I do not consider that that section prevents this court from making a grant where, as in the present case, the Irish grant has not in fact been resealed. I accordingly pronounce for the will in colemn form, and grant administration. accordingly pronounce for the will in solemn form, and grant administration, with the will annexed, limited to the property in England, to the plaintiffs as the residuary legatees named therein. The costs of all parties will be paid out of the estate.—Counsel, R. F. Bayford, for the plaintiffs; R. J. Willis and D. Cotes-Preedy, for the defendant Caruth; J. H. Murphy, for the other defendants. Solicitons, Robinson, Wilkinson, & Thacker; Nicholl, Manisty, & Co.; Roy & Cartwright.

[Reported by Chiffond Montimum, Barrister-at-Law.]

New Orders, &c.

The Prize Court.

Sir Samuel Evans, who has not yet recovered sufficiently from the effects of his recent accident to attend Court, will hear urgent Prize Court summonses at his house, 11, Lancaster-gate, W. Application for a hearing must be made when a summons is issued, and notice of the time of the hearing will be sent to the solicitors from the Registry.

War Orders and Proclamations, &c.

The London Gazette of 7th January contains no war items.

The London Gazette of 11th January contains the following:—

1. A Foreign Office Notice, dated 8th January, that the blockade of the coast of the Cameroons has been raised so far as concerns the coast-line from the Akwayafe River to Bimbia Creek. The blockade still remains in force from the Benge mouth of the Sanaga River

A list of British Prize Courts Oversea to be substituted for that given in the London Gazette of 21st May, 1915.

The Conquered German Colonies.

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G. H. MAYNE, Secretary.

taken over by the British and Dominion Forces and our Allies during the

On behalf of His Majesty, the Government of the Union of South Africa are administering German South-West Africa, the Government of the Commonwealth of Australia are administering German New Guinea, the Government of New Zealand are administering Samoa, and Togoland is provisionally divided into two spheres, administered respectively by a military officer of the French and Gold Coast Governments. Tsing-Tao is being administered by the Japanese.

Imports of Material for Munitions.

The Minister of Munitions gives notice that all persons who desire to import from France, Italy, or Russia materials required in connection with the manufacture of munitions of war, being materials of which the export from the country in question is prohibited or restricted, should submit their applications to the Director-General of Munitions Supply, B.M.3, Armament-buildings, Whitehall-place, S.W. The application

(a) A precise description of the nature and quantity of the goods

which it is desired to import. (b) Λ statement of the use to which they are to be put, and any evidence, such as references to direct or indirect Government contracts, tending to show that they are required for the manufacture of munitions of war.

(c) The name of the firm or firms to whom they are to be consigned well as that of the firm or firms on whose behalf they are purchased.

The Minister of Munitions will then, in approved cases, take all the necessary steps with a view to obtaining from the Government concerned a licence to export the goods in question.

A Foreign Trade Department.

The Foreign Trade Department of the Foreign Office has been set up by the Foreign Office as a new Department in order to carry out the policy embodied in the Trading with the Enemy (Extension of Powers) Act, 1915. This Act gives power to prohibit trade by any person, firm, or company in the United Kingdom with any enemy persons or association established in neutral countries.

As the Foreign Trade Department will be concerned with preventing trade by British firms and companies with the enemy in neutral countries it has been decided to merge with it the Trading with the Enemy Department of the Home Office, which has had the duty of enforcing the measures already taken to prevent trading with the enemy, and the staff of which will continue to perform the same duties as members of the new Department, in addition to taking part in the

enemy, and the same as members of the new Department, in addition to taking a dministration of the new Act.

Questions of contraband or the hindrance of oversea trade between neutrals and the enemy and the licensing of exports from this country, and all questions of trading with the enemy other than those described above, will continue to be dealt with by the Government Departments which have hitherto been charged with these questions.

In order to secure the full benefit for British interests of the policy of the Department, the advice and assistance of business men will be invited through the Chambers of Commerce and other trade organizations. It is recognized that the success of this policy will depend upon the active co-operation of the business community. It is hoped, there the active co-operation of the business community. It is hoped, therefore, that business men will be willing to aid the Department, and also that they will not hesitate to consult it in any matter in which it can be of assistance to them.

Mr. L. Worthington Evans. M.P., has undertaken the direction of the new Department with the title of Controller of the Foreign Trade Department of the Foreign Office. Offices have been obtained at Lancaster House, The Mall, S.W. (above the London Museum), and are now open. All communications (including those relating to matters previously dealt with by the Trading with the Enemy Department of the Home Office) should be addressed to:—The Controller of the Foreign Trade Department, Lancaster House, The Mall, S.W.

Sites for Munition Factories,

The Minister of Munitions has appointed Sir Howard Frank to be

The Minister of Munitions has appointed Sir Loward Frank to be Honorary Adviser on Land Valuation to the Ministry.

Sir Howard Frank, who was born in 1871 and educated at Marlborough, is head of the estate agency firms of Knight, Frank & Rutley and Walton & Lee, and a director of Frank Livett & Son and the Norwich Union Fire Insurance Society. His knighthood was conferred

Excess Profits Duty.

The following gentlemen have consented to serve as members of the Board of Referees in connection with the excess profits duty in addition

board of Referees in connection with the excess prome day in addition to those whose names have already been published:

Mr. William McLintock, of Glasgow, chartered accountant,
Mr. Edward Manville, of London and Coventry, president of the
Associated British Motor Manufacturers and ex-president of the Society of Motor Manufacturers and Traders.

Voluntary Recruiting.

Recruiting under the group system reopened in London and elsewhere on Monday.

Instructions have been issued for the guidance of local tribunals, in which it is stated :-

It must be clearly understood that the recommendations and decisions of the tribunal must be given for national reasons, not simply for the convenience of the employer. Speaking generally, an employer must be able to show (1) not only that a man is individually indispensable, but also (2) that every effort has been made to obtain a temporary substitute for the man; (3) that the maintenance of the business is of national importance either for war work and for other essential domestic requirements or for the export trade; and, further, (4) that the employer has given reasonable facilities for enlistment to men in his employment.

"Indispensable" must be strictly interpreted. It is not enough that the employer should be able to show that he will be inconvenienced, even seriously inconvenienced. It is imperative in this time of critical to changed conditions, and that, by the employment of men not eligible for military service, by the employment of women (which must be much extended), and by reorganisation, they should do their very utmost to release men for the Forces. There can be no question that much more can be effected in these directions than has hitherto been attempted. In the cases of some men only a short period of time may be required to enable the necessary adjustments to be made. The tribunals should confine their concessions to the minimum that is reasonable.

Emergency Statutes. CHAPTER 94.

Evidence (Amendment) Act, 1915.

An Act to amend the Law of Evidence.

[23rd December, 1915.

Be it enacted, &c. :-

1. Evidence of depositions of witnesses engaged on naval or military 1. Evidence of depositions of witnesses engaged on navai or mittany service.]—If, during the continuance of the present war, upon the trial of a person accused of an indictable offence, it is proved that any person whose deposition has been duly taken before the justice or justices by whom the accused was committed for trial is unable to attend the trial, having regard to the necessities of the public service, by reason of being actively engaged in the naval or military service of His Majesty, and if also it is proved that such deposition was taken in the presence of the person so accused, and that (except was taken in the presence of the person so accused, and that (except in the case of a deposition by a witness on behalf of the accused) he or his counsel or attorney had a full opportunity of cross-examining the witness, then, if such deposition purports to be signed by the justice by or before whom the same purports to have been taken, it shall be lawful to read such deposition as evidence at the trial without further proof thereof unless it is proved that such deposition was not in fact signed by the justice purporting to sign the same:

Provided that no deposition shall be read in evidence under the powers of this section save with the consent of the court before which

the trial takes place.

2. Power to give in evidence statements of witnesses at preliminary investigations.]—(1) Where a person is tried either by court-martial or by a civil court with a jury (including as respects Scotland the High Court of Justiciary) for any offence against any regulations made under the Defence of the Realm Consolidation Act, 1914 [5 & 6 Geo. 5. c. 8.], as amended by any subsequent enactment, and the charge has previously been investigated and a summary of evidence taken by the proper military authority in accordance with the provisions of the Army Act and the rules of procedure made thereunder, then, on any such trial-

h trial—

(a) the evidence on oath of any witness which is proved to have been taken down in writing at such investigation, in accordance with those rules, and purports to be signed or attested and witnessed in accordance therewith, may, if it is further proved that the witness is dead, or so ill as not to be able to travel, or unable to attend, having regard to the necessities of the public service, by reason of his being actively engaged in the naval or military service of His Majesty, be read as evidence without further proof thereof, unless it is proved that the evidence was not in fact signed or attested and witnessed in accordance with those rules; and those rules; and

(b) any statement of the accused added in writing in accordance with those rules may, if necessary, be given in evidence against

him without further proof thereof.

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and a statement appended to the summary purporting to be signed by the officer before whom the summary was taken, that the evidence contained in the summary was taken in accordance with the said rules shall be evidence of the fact so stated, and that officer shall be deemed shall be evidence of the late so saled, and this office shall be determined to be the proper military authority to take the summary, unless the contrary is proved: Provided that no evidence shall be received under the powers of this section save with the consent of the court before which the trial takes place.

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(2) For removing doubts it is hereby declared that the evidence of any witness on any such investigation may be taken on oath, and the officer conducting the investigation has power to administer oaths for the purpose.

3. Substitution of imprisonment for sentence of death.]—Where any person has been convicted of an offence punishable by death upon evidence solely contained in depositions which have been read in evidence at the trial under the powers conferred by this Act, the panishment of death shall not be inflicted, but the court may pass such sentence of imprisonment or penal servitude as it may think

4. Proof of naval or military service.]—A certificate signed by a secretary or assistant secretary of the Admiralty or Army Council that a person is unable to attend, having regard to the necessities of the public service, by reason of his being actively engaged in the naval or military service of His Majesty, shall for the purposes of this Act be conclusive evidence of the fact so certified, and a certificate purporting to be signed by such a secretary or assistant secretary shall be deemed to be such a certificate as aforesaid unless the contrary is

proved.

5. Application of documentary Acts to Army Council and Secretary for Scotland.]—The Documentary Evidence Act, 1868 [31 & 32 Vict. c. 37], as amended by the Documentary Evidence Act, 1862 [45 & 46 Vict. c. 9], shall apply to the Army Council as if the Army Council was mentioned in the first column of the Schedule to the first-mentioned Act, and as if two members of the Army Council, or the Secretary to the Army Council, or any person authorised by the Army Council to act on their behalf, were mentioned in the second column of that Schedule, and shall apply to the Secretary for Scotland as if the Secretary for Scotland were mentioned in the first column of the said Schedule and as if the Secretary for Scotland were mentioned in the second column of that Schedule, and shall apply to the Local Government Board for Ireland as if the Local Government Board for Ireland or a secretary or assistant secretary of the said Schedule, and so if a commissioner of the Local Government Board for Ireland or a secretary or assistant secretary of the said Board were mentioned in the second column of that Schedule.

6. Short title.]—This Act may be cited as the Evidence (Amendment)

6. Short title.]-This Act may be cited as the Evidence (Amendment) Act, 1915.

Societies.

Solicitors' Benevolent Association.

The directors held their monthly meeting at the Law Society, Chancery The directors held their monthly meeting at the Law Society, Chancerylane, on the 12th inst., Mr. Wm. C. Blandy (Reading) in the chair, the other directors present being Messrs. J. Field Beale, W. Cheesman (Hastings), T. S. Curtis, A. Davenport, T. Dixon (Chelmsford), W. Dowson, H. Fulton (Salisbury), C. Goddard, W. H. Gray, J. R. B. Gregory, C. G. May, R. S. Taylor, R. W. Tweedie, and W. M. Walters. Grants to the amount of £1,102 were made to poor and deserving cases, eighteen new members were admitted, and other general business bases of the control of

Serious Accident to County Court Judge.

His Honour Judge Granger, of 25, Lower Belgrave-street, S.W.. judge of the County Courts of Southwark, Greenwich, and Woolwich, was knocked down and seriously injured in the darkened streets on Tuesday evening. He is suffering from concussion of the brain, but passed a fairly good night.

The judge was walking, as usual, from his club in Pall-mall, along Buckingham Palace-road to his house at the corner of Ebury-street and Lower Belgrave-street, and the accident happened about 6.25 at one of

the crossings between Victoria Station and his house.

Anyone who witnessed it is requested to communicate at once with Mr. William Churchill Taylor, 16, Great James-street, Bedford-row,

Time Limit in Prosecutions under the Defence of the Realm Acts.

At Bow-street Police Court on Saturday, says the *Times*, before Sir John Dickinson, Henry Watkin Richardson, forty-two, salesman, was charged on remand with giving false particulars when registering himself at a boarding-house in Montague-street, Bloomsbury.

The defendant, who was admitted to be an American citizen, came to

this country from Canada on 18th May, and in the registration form which he filled in at his boarding-house on that date he described himself as a British subject born in Toronto. When the case was before the Court last week the magistrate questioned whether he had any jurisdiction, as the proceedings had not been taken within six months of the commission of the offence, and he adjourned the case for the police

the commission of the offence, and he adjourned the case for the police to be legally represented.

The magistrate now said that after consideration he had come to the conclusion that he had no jurisdiction.

Mr. Barker, for the Commissioner of Police, pointed out that in order to meet this point an alternative charge had been preferred against the defendant of failing to register himself, which he submitted was a continuing offence.

Mr. Rentoul, for the defendant, urged that the offence of failing to

Mr. Rentoul, for the defendant, urged that the offence of failing to register arose in May last, when the defendant first went to stay at the boarding-house, and was not a continuing offence.

The defendant told the magistrate that the reason he registered as a Canadian was that for five years he had been subjected to persecution by a number of American persons respecting a matter upon which he had been twice tried and acquitted, and he wished to escape the attentions of these people. tions of these people.

The magistrate ordered the defendant to pay a penalty of £25, and at the request of the prosecution recommended him for expulsion.

Legal News.

Appointments.

The King has approved of Sir LAWRENCE HUGH JENKINS, K.C.I.E., late Chief Justice of the High Court of Bengal, being sworn of the Privy Council with a view to taking his seat on the Judicial Committee.

His Honour Judge Lock has appointed Mr. HARRY WRAY, solicitor, of Beverley, to be Registrar of the Beverley County Court, in succession to the late Mr. Stephen Ellis Todd, deceased. Mr. Wray, who is the present Mayor of Beverley, was admitted in 1885.

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APPLY FOR PROSPECTUS.



Changes in Partnerships Amalgamation.

Messrs. Woolsey & Thorold (Mr. G. E. W. Woolsey and Mr. W. J. C. Thorold), of 5, Opie-street, Norwich, have amalgamated the practice of solicitors carried on by them with the old-established firm of Rackham & Sayer, of Bank Plain, Norwich, and have transferred their offices to Bank Plain, Norwich, where they will practise with Mr. Geoffrey Latimer Sayer, under the style of "Woolsey, Sayer, & Thorold." Mr. Sayer is desirous of joining the Army, and the amalgamation is partly due to this reason. The managing and principal clerks in both businesses will continue in their same capacities with the new firm.

Mr. Sayer expects shortly to obtain a commission in H.M. Army for the duration of the war, on the conclusion of which he hopes again actively to participate in the practice of the firm.

Dissolutions.

FREDERICK STUART MORGAN, ROBERT SAYER COX, and ERNEST EDGAR MORGAN, solicitors (Saxton & Morgan), 15, Somerset-street, Portmansquare, London, W. Dec. 31. So far as regards the said Ernest Edgar Morgan, who retires from the firm. The said Frederick Stuart Morgan and Robert Sayer Cox will continue to practise at the same address under the style of Saxton & Morgan, as heretofore.

Francis Allen, Lionel Baring Oldfield, and Ernest Allen, solicitors (Allen, Edwards & Oldfield), 16, Eastcheap, in the City of London. Dec. 31. As regards the said Francis Allen.

[Gazette, Jan. 11.

General.

Mr. Stephenson Sanderson, D.L., Clerk of the Peace for Northumberland, who died recently at the age of eighty-five, left estate of the gross value of £29,576.

Every German contract in the Australian metal industry has, it is stated, now been annulled, and arrangements have been completed in several cases for treating copper ores locally. The establishment of several cases for treating copper ores locally. lead and zinc refineries is also contemplated.

A Reuter's telegram from Amsterdam, dated 8th January, says According to a telegram from Brussels, German bills in the hands of the Belgian National Bank, which at the outbreak of the war were sent to England, have now been returned to the National Bank. consent of the Imperial Ministry of the Interior the bills will be presented for payment in Germany about the middle of January.

The Times correspondent at Paris says that a court-martial has sentenced a man to four years' hard labour for desertion in circumstances which are interesting to Great Britain at the present moment. The accused had been sent back from his regiment to work in a private factory carrying out war contracts. He absented himself from the factory for ten days without permission, was arrested, succeeded in escaping, and was then rearrested

A Reuter's telegram from The Hague, dated 12th January, says:— It is semi-officially announced that of the 75,000 tons of maize and rye, the average amount allowed by Great Britain to be imported monthly, the Dutch Government will purchase 30,000 tons per month. The remaining 45,000 tons will be consigned to importers, with the proviso, however, that they must sell to the Dutch Government the quantities consigned to them for which they have not previously obtained the permission of the Netherlands Oversea Trust.

From 1st January, says the Exchange Telegraph Co., the income tax finally voted by the Senate and the Chamber became operative throughout France. Only a minority of French citizens are affected. commences at £200 per annum for single men. Exemption goes even higher when the taxpayer is married. The liability to income tax for married men without children begins at £200, and graduates to £320 with one child, £360 with two children, and so on, £40 being remitted for each child. By income is meant the total revenue from all sources, for each child. By income is meant the total revenue from all sources, whether rentals, earnings, pensions, or returns from investments. Payment of interest on mortgages is deducted, as in England. The rate imposed is 4d. in the £ up to an income of £1,000, and 2 per cent. above that amount. Every resident in France is required to make before the end of February a declaration of the amount of income received by him during the previous year. Special privileges in regard to making the declaration are extended to soldiers and the inhabitants of invaded districts. All who fail to make the declaration will be officially assessed.

On Tuesday a woman who described herself as "Ludy Eliza Rose and who was wearing a barrister's wig and gown, oppeared in Mr. Justice Neville's court, and said that she wished to make an application The applicant: I am a barrister and I am not. I obtained judgment from Mr. Justice Joyce, and I now desire to take the matter to the King's Bench Division. Mr. Justice Neville: You are not a member King's Bench Division. Mr. Justice Neville: You are not a member of the English Bar, and in these courts the garb that you are wearing is reserved for those who have been called to the Bar by one of the

Inns of Court. I cannot allow you to masquerade here in a costant which you are not entitled to wear. The applicant: I am a barrister in my own cause, and I had the permission of Mr. Justice Joyce to go into any court I like. Mr. Justice Neville: I decline to hear you in that costume, and I order you to leave the court. The woman then gathered together the documents which she had brought with her and she left the court.

The Times special correspondent at Amsterdam says that an agreement has been made between the British and German Governments in virtue of which barley may be imported into the provinces of Limburg, Antwerp, Liége, Luxemburg, Namur, and Brabant, and that part of Hainault which is not the étape. The condition is that this barley shall be used solely to make beer and not for Army use. Every month 10,000 tons at £2 4s. per 200 lb. will be imported. The étape will not receive approach this sumply receive any of this supply.

At the Central Criminal Court on Wednesday the Recorder charged the grand jury in camera in a case in which a woman, whose name was not stated, is accused of espionage. On Mr. Justice Darling taking his seat, Mr. Bodkin mentioned that there was a case under the Defence of the Realm Act for hearing, and asked that a day might be fixed for the trial. Mr. Justice Darling said such cases were tried before three judges, and in order to meet the convenience of the two judges who would be sitting with him the case would be fixed for Tuesday.

In the House of Commons on Wednesday Mr. Runciman, answering Mr. Dundas White, said : The number of British ships transferred to Mr. Dundas White, said: The number of British ships trensferred to foreign flags during the first fifteen months of the war was 247, at 507,830 tons gross. All transfers effected after the passing of the British Ships (Transfer Restriction) Act in March last were subject to the approval of the Board of Trade and the Admiralty. The number of steamers of over 500 tons gross registered in the United Kingden which have been sold foreign since the beginning of 1915 (omitting those sold to Allied Governments) is thirty-seven. There were special and sufficient research for supriplying the transfer in each case. and sufficient reasons for sanctioning the transfer in each case,

In the House of Commons on Wednesday Mr. Herbert Samuel, who was received with cheers on his first appearance as Home Secretary, informed Sir E. Cornwall that the number of male German civilians registered in the United Kingdom under the Aliens Restriction Order immediately after the outbreak of war was 32,020. The number now interned is 26,474. The number who have died during internment is ninety-eight.

The Quarter Sessions fixed for the 7th inst. at Croydon were abadoned, as there were no prisoners for trial. Though the population of the borough approaches 200,000, the Recorder (Mr. R. F. Colam, K.C.) has had only one criminal case before him in the past fifteen mouths. Minor crime, as dealt with in the borough and county police counts sitting at Croydon, has greatly diminished since the war began, "white glove" days being common.

During the past twelve months Dr. Wynn Westcott, the coroner for North-East London, held 997 inquests. One case involved a murder charge and another a charge of manslaughter, and twenty-nine men and fourteen women were found to have committed suicide. destitution-five in number-were much fewer than for the preceding year, and there was also a great decrease in the cases of overlaying, which numbered twenty-four. Drink was found to have caused the deaths of fourteen men and seventeen women.

The public are cautioned to be sure of obtaining the genuise "Oxford" Sectional Bookcase, as exhibited at "Ideal Homes" and other exhibitions, particulars of which may be obtained free from the sole inventors and manufacturers. William Baker & Co., Oxford-Avoid imitations, which, although similar in name and general appearance, are quite differently constructed, of inferior finish, and more expensive. The "Oxford" is only genuine when connected with the name of William Baker & Co.—(Advt.)

Court Papers. Supreme Court of Judicature.

Data		GISTRARS IN ATTI APPEAL COURT No. 1.	Mr. Justice Neville.	Mr. Justice Evg.
Mouday	Mr. Leach	Mr. Jolly	Mr. Borrer	Mr. Church
	Goldschmidt	Graswell	Leach	Farmer
	Borrer	Bloxam	Graswell	Goldschmid
	Synge	Goldschmidt	Jolly	Leach
	Farmer	Leach	Bloxam	Borrer
	Church	Berrer	Synge	Greswell
Date.	Mr. Justice	Mr. Justice	Mr. Justice	Mr. Justice
	SARGANT.	ASTRURY.	Youngen.	PETERSON.
Monday Jan.17 Tuesday 18 Wednesday 19 Thursday 30 Friday 31 Saturday 22	Church	Mr. Synge Borrer Jolly Blüxam Goldschmidt Varmer	Mr. Bloxam Jolly Synge Farmer Church Goldschmidt	Mr. Goldschmi Bloxum Farmer Church Greavell Lench

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r. Justice Evs. Church Farmer Goldschmidt Leach Horrer Grenwell v. Justice Exercise, Goldschmidt Bloxans Farmer Church Grenwell Leach